

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF ROCK VALLEY, IOWA

DUE: December 1, 2013

16208401200000
ROCK VALLEY CITY
1507 MAIN
ROCK VALLEY, IA 51247-0100

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,059,129		1,059,129	1,030,558
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,059,129		1,059,129	1,030,558
Delinquent property taxes	0		0	
TIF revenues	1,362,663		1,362,663	1,500,000
Other city taxes	378,015	0	378,015	460,886
Licenses and permits	5,040	0	5,040	5,505
Use of money and property	19,807	0	19,807	57,500
Intergovernmental	410,797	0	410,797	402,532
Charges for fees and service	616,311	1,696,727	2,313,038	1,713,830
Special assessments	3,550	0	3,550	57,510
Miscellaneous	612,869	0	612,869	368,027
Other financing sources	3,742,397	0	3,742,397	7,476,046
Total revenues and other sources	8,210,578	1,696,727	9,907,305	13,072,394
Expenditures and Other Financing Uses				
Public safety	725,525	0	725,525	597,200
Public works	300,265	0	300,265	378,263
Health and social services	0	0	0	0
Culture and recreation	527,853	0	527,853	618,150
Community and economic development	434,955	0	434,955	573,585
General government	363,621	0	363,621	392,800
Debt service	1,818,924	0	1,818,924	1,818,095
Capital projects	966,494	0	966,494	1,292,000
Total governmental activities expenditures	5,137,637	0	5,137,637	5,670,093
Business type activities	0	1,769,916	1,769,916	1,996,067
Total ALL expenditures	5,137,637	1,769,916	6,907,553	7,666,160
Other financing uses, including transfers out	2,345,397	567,000	2,912,397	4,734,627
Total ALL expenditures/And other financing uses	7,483,034	2,336,916	9,819,950	12,400,787
Excess revenues and other sources over (Under) Expenditures/And other financing uses	727,544	-640,189	87,355	671,607
Beginning fund balance July 1, 2012	(620,719)	1,175,141	554,422	554,422
Ending fund balance June 30, 2013	106,825	534,952	641,777	1,226,029
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 5,312,500	Other long-term debt	\$ 0	
Revenue debt	\$ 5,052,000	Short-term debt	\$ 10,769,500	
TIF Revenue debt	\$ 405,000			
		General obligation debt limit	\$ 9,454,050	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/27/13	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Judy Vant Hul	→	712-476-5707		
Signature of Mayor or other City official (Name and Title)			Date signed	
			November 21, 2013	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ROCK VALLEY			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	622,544	235,982		200,603			1,059,129			1,059,129	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	622,544	235,982		200,603	0	0	1,059,129		T01	1,059,129	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	622,544	235,982		200,603	0	0	1,059,129			1,059,129	6	
7	TIF revenues				1,362,663				1,362,663		T01	1,362,663	7
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	3,259						3,259		T19	3,259	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		374,756					374,756		T09	374,756	14	
15	TOTAL OTHER CITY TAXES	3,259	374,756	0	0	0	0	378,015	0		378,015	15	
16	Section B - LICENSES AND PERMITS	5,040						5,040		T29	5,040	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	5,705						5,705		U20	5,705	18	
19	Rents and royalties	8,934						8,934		U40	8,934	19	
20	Other miscellaneous use of money and property	5,168						5,168		U20	5,168	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	19,807	0	0	0	0	0	19,807	0		19,807	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development					61,077		61,077		B50	61,077	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	61,077	0	61,077	0		61,077	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK VALLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		321,199					321,199		C46	321,199	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	928						928		C89	928	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	928	321,199	0	0	0	0	322,127	0		322,127	60
61												61
62	Local grants and reimbursements											62
63	County contributions	27,593						27,593			27,593	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	27,593	0	0	0	0	0	27,593	0		27,593	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	28,521	321,199	0	0	61,077	0	410,797	0		410,797	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	626,466	A91	626,466	73
74	Sewer							0	487,446	A8Ø	487,446	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	451,459	A81	451,459	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK VALLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	45,137						45,137		A89	45,137	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges					447,235		447,235		A50	447,235	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	9,724						9,724	131,356	A61	141,080	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	114,215						114,215			114,215	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	169,076	0	0	0	447,235	0	616,311	1,696,727		2,313,038	104
105												105
106	Section F - SPECIAL ASSESSMENTS					3,550		3,550		U01	3,550	106
107	Section G - MISCELLANEOUS											107
108	Contributions	29,992						29,992		U99	29,992	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	9,772						9,772		U11	9,772	110
111	Fines	5,003						5,003		U30	5,003	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	461,870	30,512		450	75,270		568,102			568,102	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	506,637	30,512	0	450	75,270	0	612,869	0		612,869	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ROCK VALLEY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,354,884	962,449	1,362,663	201,053	587,132	0	4,468,181	1,696,727		6,164,908	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				830,000			830,000		NR	830,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	299,000	126,397		642,000	830,000		1,897,397			1,897,397	127
128	Internal TIF loans and transfers in	90,000			925,000			1,015,000			1,015,000	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	389,000	126,397	0	2,397,000	830,000	0	3,742,397	0		3,742,397	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,743,884	1,088,846	1,362,663	2,598,053	1,417,132	0	8,210,578	1,696,727		9,907,305	132
133												133
134	Beginning fund balance July 1, 2012	284,096	-24,138	23,859	113,269	-1,017,805		-620,719	1,175,141		554,422	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,027,980	1,064,708	1,386,522	2,711,322	399,327	0	7,589,859	2,871,868		10,461,727	136
137												137
138												138
139												139
140												140
141												141
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ROCK VALLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	347,959	83,899					431,858		E62	431,858	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	93,985						93,985		E24	93,985	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	41,215						41,215		E32	41,215	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	138,626	19,841					158,467		E89	158,467	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	621,785	103,740	0	0	0	0	725,525			725,525	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK VALLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		300,265					300,265		E44	300,265	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68											0	68
69											0	69
70											0	70
71											0	71
72											0	72
73											0	73
74											0	74
75											0	75
76											0	76
77											0	77
78											0	78
79											0	79
80	TOTAL PUBLIC WORKS	0	300,265	0	0	0	0	300,265			300,265	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK VALLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
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108												108
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK VALLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	133,472	30,650					164,122		E52	164,122	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	122,625	1,278					123,903		E61	123,903	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	131,685	891					132,576		E61	132,576	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	106,178	1,074					107,252		E61	107,252	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	493,960	33,893	0	0	0	0	527,853			527,853	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		133,402					133,402		E89	133,402	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	93,861	20,775					114,636		E89	114,636	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	26,043	24,626	110,702				161,371		E50	161,371	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	25,546						25,546		E89	25,546	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	145,450	178,803	110,702	0	0	0	434,955			434,955	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK VALLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	22,163						22,163		E29	22,163	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	76,847	16,795					93,642		E23	93,642	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	71,480						71,480		E25	71,480	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	8,619						8,619		E31	8,619	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	158,924	8,793					167,717		E89	167,717	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	338,033	25,588	0	0	0	0	363,621			363,621	176
177	Section G — DEBT SERVICE			70,360	1,748,564			1,818,924			1,818,924	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	70,360	1,748,564	0	0	1,818,924			1,818,924	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						966,494		966,494			966,494	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	966,494	0	966,494			966,494	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	966,494	0	966,494			966,494	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,599,228	642,289	181,062	1,748,564	966,494	0	5,137,637			5,137,637	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK VALLEY			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								497,634	E91	497,634	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								397,255	E80	397,255	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								791,220	E81	791,220	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ROCK VALLEY					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								83,807	E89	83,807	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,769,916		1,769,916	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,599,228	642,289	181,062	1,748,564	966,494	0	5,137,637	1,769,916		6,907,553	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		500,397		830,000			1,330,397	567,000		1,897,397	255
256	Internal TIF loans/repayments and transfers out			1,015,000				1,015,000			1,015,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	500,397	1,015,000	830,000	0	0	2,345,397	567,000		2,912,397	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,599,228	1,142,686	1,196,062	2,578,564	966,494	0	7,483,034	2,336,916		9,819,950	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								534,952		534,952	269
270	Total ending fund balance June 30, 2013	428,752	-77,978	190,460	132,758	-567,167	0	106,825	534,952		641,777	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,027,980	1,064,708	1,386,522	2,711,322	399,327	0	7,589,859	2,871,868		10,461,727	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES										CITY OF ROCK VALLEY																		
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																												
Purpose										Amount paid to other local governments																			
Correction.....										M05 \$																			
Health.....										M32																			
Highways.....										M44																			
Transit subsidies.....										M94																			
Libraries.....										M52																			
Police protection.....										M62																			
Sewerage.....										M80																			
Sanitation.....										M81																			
All other.....										M89 \$ \$																			
Part IV	SALARIES AND WAGES																												
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																												
										Amount - Omit cents																			
										Z00 \$																			
Total salaries and wages paid.....										1,074,337																			
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																												
A. Long-term debt		Debt outstanding JULY 1, 2012 (a)		Debt during the fiscal year		Issued (b)		Retired (c)		Debt Outstanding JUNE 30, 2013		General obligation (d)		TIF revenue (e)		Revenue (f)		Other (g)		Interest paid this year (h)									
1. Water utility		\$ 1,510,000		29U		39U		\$ 94,000		49U		49U		\$ 1,416,000		49U		49U		I91 \$ 49,045									
2. Sewer utility		5,569,795		29U		39U		1,933,795		49U		49U		3,636,000		49U		49U		I89 116,459									
3. Electric utility				29U		39U				49U		49U				49U				I92									
4. Gas utility				29U		39U				49U		49U				49U				I93									
5. Transit-bus				29U		39U				49U		49U				49U				I94									
6. Industrial Revenue		19T		24T		34T						44T		44T						I89									
7. Mortgage revenue		19T		24T		34T						44T		44T						I89									
8. TIF revenue		455,000		29U		39U		50,000		49U		49U		405,000		49U		49U		I89 20,360									
Other-Specify		19U		29U		39U		40,000		49U		49U		790,000		49U		49U		I89 19,452									
9. Series 2012				830,000																									
Series 2010		19U		29U		39U		85,000		49U		49U		925,000		49U		49U		I89 37,652									
10. Series 2011		1,010,000		29U		39U		40,000		49U		49U		525,000		49U		49U		I89 17,755									
11. Series 2009		565,000		29U		39U		70,000		49U		49U		560,000		49U		49U		I89 27,898									
12. Series 2008		630,000		29U		39U		145,000		49U		49U		900,000		49U		49U		I89 41,312									
13. Misc bonds		1,045,000		29U		39U		640,000		49U		49U		1,612,500		49U		49U		I89 83,681									
14. Total long-term debt		13,037,295		830,000		3,097,795		5,312,500		405,000		5,052,000		0						413,614									
B. Short-term debt		Amount - Omit cents																											
Outstanding as of JULY 1, 2012										61V \$		13,037,295																	
Outstanding as of JUNE 30, 2013										64V \$		10,769,500																	
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS										Amount - Omit cents																		
	Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY																												
Actual valuation -- January 1, 2011										\$		189,080,994					x .05 = \$		9,454,050										
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013										Amount - Omit cents																		
	Type of asset										Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds funds (d)		Total (e)										
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.										W01 \$		W31 \$		W61		641,777		641,777											
REMARKS										V98																			